



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

**Proposed Collection; Comment Request for Administration of
Multiemployer Plan Participant Vote on an Approved Suspension of
Benefits under MPRA**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning suspension of benefits under the Multiemployer Pension Reform Act of 2014 - Administration of Multiemployer Plan Participant Vote.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, room 6529, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Charles G. Daniel at (202) 317-5754, at Internal

Revenue Service, room 6529, 1111 Constitution Avenue NW.,
Washington, DC 20224, or through the internet at
Charles.G.Daniel@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Suspension of Benefits Under the Multiemployer
Pension Reform Act of 2014 - Administration of Multiemployer
Plan Participant Vote.

OMB Number: 1545-2260

Abstract: Respondents are sponsors of collectively
bargained retirement trusts in significant financial distress.
The MPRA allows a respondent to apply to Treasury for approval
to suspend benefit payments. If an application is approved,
Treasury must then administer a vote by participants on whether
to accept or reject the suspension. The regulation provides
detailed voting procedures. The information collection is
necessary to establish the voting process.

Current Actions: There are no changes being made at this
time.

Type of Review: Extension of a previously approved
collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Responses: 28

Estimated Time Per Response: 500 hours

Estimated Total Annual Burden Hours: 14,000 hours

The following paragraph applies to all of the collections

of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of

the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 29, 2019.

Laurie Brimmer,

Senior Tax Analyst.

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